

Record in each county. **Collection.** SEC. 2. The treasurer forwarding, and the one receiving said abstract, shall each keep a record thereof; and upon the receipt and filing of said abstract, in the office of the treasurer to whom the same is sent, it shall have the full force and effect of a levy for taxes in that county, and the collection of the same shall be proceeded with in the same manner provided by law for the collection of other taxes.

Additional penalty of 20 per cent. SEC. 3. The officer collecting taxes under the provisions of this act shall, in addition to the penalties provided by law on delinquent taxes, assess and collect the further penalty of twenty per cent. on the whole amount of such taxes, inclusive of the penalties thereon.

When taxes are uncollectable. **Remitted when collected, less penalty.** SEC. 4. The officer receiving said abstract is authorized, and it is made his duty, whenever in his opinion the taxes are uncollectable, to return the abstract with the indorsement thereon of "uncollectable;" and in case said taxes are collected, the officer receiving the same shall transmit the amount to the treasurer of the county where said taxes were levied, less the penalty provided by this act.

Taking effect. SEC. 5. This act, being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Register and Iowa Statesman, papers published in Des Moines, Iowa.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* April 28, 1868, and in the *Daily State Register* April 29, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 191.

THE LAW OF MARRIAGE.

APRIL 8. **Rev., ch. 102.** AN ACT to Amend Chapter 102 of the Revision of 1860, entitled "Marriage."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That Section 2529 of the Revision of 1860 be and the same is hereby repealed, and the following enacted in its stead, to-wit: The provisions of chapter 102 of the Revision of 1860, so far as they relate to the procuring of a license and the solemnizing of marriages, are not applicable to members of any particular denomination having as such any peculiar

§ 2529, Rev., repealed.
Marriage licenses, &c., not required of members of certain religious denominations.

mode of entering the marriage relation, and having conscientious scruples against obtaining said license.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the State Register and National Platform, weekly newspapers published at the city of Des Moines.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in the *Weekly Iowa State Register* April 29, 1868, and in *The National Platform* May 1, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 192.

SOLDIERS' MONUMENT IN VAN BUREN COUNTY.

AN ACT to Authorize the Board of Supervisors of Van Buren County to appropriate a Sum of Money for the Erection of a Monument in Memory of Citizens of that County, who lost their Lives in the Military Service of their Country. APRIL 8.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the board of supervisors of Bd. of super-
Van Buren county be and the same are hereby author- visors may
ized in their discretion to appropriate and pay the sum appropriate
of five hundred dollars toward the erection of [a] mon- \$500 towards
ument to the memory of the soldiers, citizens of that ument
county, who died in the service of their country.

Approved April 8, 1868.

CHAPTER 193.

ALLOWING ALIENS TO CONTROL PROPERTY.

AN ACT Abolishing Distinctions between Foreigners and Citizens as to the Acquisition, Enjoyment, and Transfer of Property. APRIL 8.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all aliens, whether they Aliens may
reside in the United States or in any foreign country, acquire, hold,
may in this State acquire, hold, and enjoy property, and dispose
personal or real, or any interest therein, by purchase, of property.
gift, devise, or descent, and may convey, mortgage, or
devise the same in a like manner, and with the same
effect, as if such aliens were native-born citizens of
the United States. And all property, real or personal,